

Agricultural Businesses Security Tax Credit

H.R. 1814

H.R. 1814, the *Agricultural Businesses Security Tax Credit Act*, would benefit agricultural retailers, manufacturers, transporters, or distributors of food-use pesticides by creating a tax incentive for increased security measures at their facilities.

The tax credit will help defray the high costs small and medium-sized agricultural businesses now face enhancing on-site security. The increased protection of agricultural chemicals and fertilizers is essential to safeguarding America's rural communities from terrorism and illegal drug production.

Food-use pesticides and fertilizers are extremely vulnerable chemicals, at risk for theft for multiple illegal activities. The legislation would provide a 30 percent tax credit, up to \$100,000 per facility, encouraging business owners to increase security.

Some of the security items the bill would cover:

- Security training
- Background checks
- Locks
- Chemical additives
- Perimeter protection
- Security lighting
- Cameras and recording equipment